P

App. F. IX-4

Previous References

192 7-28 Law

File No. 64-27

Serial Nos. 1-89

Later References

Law 52-32-102

" 3-32-20-2

" 883-33-1

Preserved

General and Revenue Secretariat.

Serial Nos. ~~8~~ Na

Part B for Aug. 28

SUBJECT

Suit by V. Linga[illegible] agst J.B. Kuruna Chand & Co against in Amritsar & Lahore

CS 239 27.28

Re P.P. Bans in Lahore

& P. 1002 of 11.8.26.

Return a revised written statement being filed in the Court

D. H. Cowie 17.1.28.

5958 V

App. F. III—2]

General and Revenue Secretariat. | File No. | of 192

Serial No.

exclusively to the plaintiffs and for an injunction restraining the defendants from selling the attached properties, and for costs etc.

2) The attachment is said to have taken place on 8-8-25. In para 9 of the plaint it is alleged that notices to the defendants were issued. The notice register maintained in this branch does not contain any entry relating to this.

3) The suit is posted to 2-7-1928. If approved, the P.P., Bangalore will be requested to appear for govt. and have time for defence.

4) Under rule 86 of the Legal Practitioners Rules, the copy of the plaint & the copy of the summons have to be sent to the officer who himself or by his subordinates is alleged to have given room for the plaintiff's cause of action. Accordingly the copies received have to be sent to the Revenue Commissioner.

S) Secy) 1576

16/6. Dop 14.6.28

Draft of a letter to P.P. and another to R. Comr, herewith put up for approval.

Dop 18/6/28 6) Secy 19-6-28

Letter No 7380 (1) dated 21.6.28 P.P. Bangalore.

Letter No 7379 dated 21-6-28 R.C. Bangalore.

NOTE—Contn. Sheet.

D 01714—GPB—30,000—18-4-28

General and Revenue Secretariat. | File No. of 192

Serial No.

5 Letter No P: 7508 dated 27.6.28 to PPr, Bangalore informing him of the Pub: notice.

Letter no P 7509 Encl 2/Law 64-27 dated 27.6.28 to Dist Jmde returning the Summons &c.

6 Letter from Rev: Comr No. - 6008/27.28 dated 4/5th July 1928. Sending the file relating to the case & a report

(i) The facts of the case are clearly given in the order of the R.C in Rev: Appl 71 of 27.28 (Flag H). It is reported that Kushalchand Khemaji the assessee firm, having incurred losses, closed their business and Khemaji one of the partners having died, the other partner Kushalchand changed the name of the firm into Bhuteji Kushalchand & Co, which really is no firm at all since Bhuteji is the name of the father of Kushalchand. The Income tax inspector says that the ~~Same~~ Kushalchand of the plaintiff firm is the same as the Kushalchand of the assessee firm.

(ii) The goods were attached in the premises of the firm Bhuteji Kushalchand and on his agent S. Sripatha Standing surety, were handed over to his custody - The attachment took place under legal process on 8-8-25. When the auditor

NOTE—Contn. Sheet.

WD 01714—GPB—30,000—18-4-28

General and Revenue Secretariat.

Law File No. 64 of 1927

Serial No.	
	began to have steps to call upon the Surety Lingappa to produce the goods for sale, the claim on behalf of Bhuntaji was persisted and was negatived by the D.C Bore and confirmed by R.C.
12)	The suit is now filed for declaration and injunction, the claim for damages being clearly barred under art 29 of the Limitation Regulation.
14)	From the file of papers sent by R.C, it is seen that Notices as required by Sec 80 C.P.C have been given to the Chief Secy, as also to the Resident & D.C. Bangalore.
15)	The suit was posted to 2nd July 1928 & the P.Pr Bangalore has been asked to appear for Govt and have time for defence.
16)	If approved, the file of papers received from R.C will be sent to the P.Pr, for preparing a draft written statement

Hagd
Hags A & C

Submitted (17) Please put up a draft.

Law 2

6/7/28

6/7/28 draft put up

9/7/28

Secy) (18) Approved

(19) Issue

NOTE—Contn. Sheet.

WD 01714—GPB—30,000—18-4-28

O.S. 23 of 27-28 Dft Bhre
Khushalchand v Chsey 579

App. F. III—2]

General and Revenue Secretariat.

File No. 64 of 1928

Serial No.

Since they are alleged to belong to the plaintiff and not the assessee.

In Para 6 of the draft written statement, it is said that the suit is not maintainable as no note was served on Chsey in accordance with law from the records however, it is seen that such a notice has been sent, Copy of which is flagged I.

The written statement sent with the exceptions of paras 1 and 6 may be approved.

DOJ 3/8/28 (L.R.) 418

Sec 67 of the Income-tax Act has no application to the facts of the present case.

The suit is brought for a declaration that the goods attached to realise the assessment do not belong to the assessee but to the plaintiffs & for a permanent injunction restraining the Defts from selling the same.

It is therefore manifest that the suit is not for setting aside or modifying any assessment made under the Act & in consequence Sec. 67 has no application. Notice under Sec 80 C.P.C has been served.

Paras 1 & 6 of the W.S. may be deleted

Laws

Reply 84 7.8.28

NOTE—Contn. Sheet.

WD 01714—GPB—30,000—18-4-28

O 23, of 27.4 Dt ct Blre
Kushalchand v Chief Secy

579/F

App. F. III—2]

General and Revenue Secretariat. | File No. 64 of 1928

Serial No.

Draft put up for approval.

The typed statement may be sent for the signature of the Chief Secretary.

Mof
8/8/28
AFA 8/8

W. S. submitted for signature.

Chief Secy

9/8

Signed copies are placed in the file

CHIEF SECRETARY.
10 AUG. 1928

To the P.P. Bangalore
No. 1004 dt. 11-8-28
Returns a revised written statement for being filed in the Court

Sus
Mof
18/8/28

B
Mof
8/11/29

NOTE—Contn. Sheet.

WD 01714—GPB—30,000—18-4-28

Civil

Form No. 105.

XX 1830

Exc 3

Bangalore

Dated 11th June 1928. 5353 P.B.

From The District Judge, Bangalore Division
Bangalore. 192

To

The Chief Secretary to The Government of Mysore
Bangalore

Sir,

I have the honor to forward herewith The defendant-Summons, in duplicate in original suit- —— No. 23 of 1927-28. in the file of this Court, and to request, that you will be so good as to cause the duplicate to be retained ~~served on the individual therein named~~, and the orginal returned to this Court with due endorsement of service thereon, on or before the date of hearing. 2.7.28.

~~A sum of Rs.~~ ~~is herewith sent, being~~

~~witness batta~~

I have the honor to be.

Sir,

Your most obedient servant.

WD 0543—GPB—8,900—17-7-26

11/6/28
Asst. District Judge

2

Summons for disposal of suit (O. 5. rr 1. 5). Form No. 1, Civil.

In the Court of the district judge at Bangalore division

original **Suit No.** 23 **of 192 7-192 8**

S. Linganna, agent, B. Hirachand & Co Doddpet, Bangalore city — Plaintiff

vs.

2) The Chief Secretary to the Government of Mysore and another Bangalore — Defendant

To the 2nd defendant

WHEREAS the plaintiff has instituted a suit against you for declaration of the suit-properties & c as per plaint

you are hereby summoned to appear in this Court in person or by a pleader duly instructed, and able to answer all material questions relating to the suit, or who shall be accompanied by some person able to answer all such questions on the 2nd day of July 192 8, at 11 o'clock in the fore-noon, to answer the claim; and as the day fixed for you appearance is appointed for the final disposal of the suit, you must be prepared to produce on that day all the witnesses upon whose evidence and all the documents upon which you intend to relay in support of your defence.

Take notice that in default of your appearance on the day before mentioned the suit will be heard and determined in your absence.

Given under my hand and the seal of the Court, this 11th day of June 192 8

By order

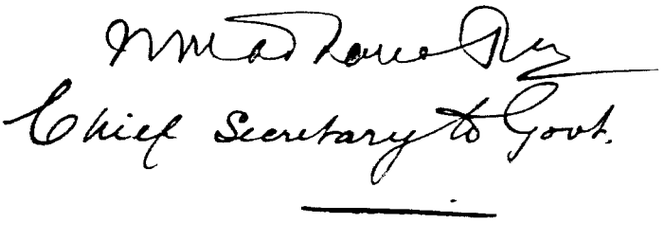
Judge.

Sheristedar

Notice.—1. Should you apprehend your witnesses will not attend of their own accord, you can have a summons from this Court, to compel the attendance of any witness and the production of any document that you have a right to call upon the witness to produce, on applying to the Court and on depositing the necessary expenses.

2. If you admit the claim, you should pay the money into Court together with the costs of the suit, to avoid execution of the decree, which may be against your person or property or both.

WD 0410—GPB—11,643—29-6-26



In the Court of the District Judge. Bangalore Dvsn.

O. S. No. 23 of 27-28.

Plaintiff.	Vs.	Defendants.
S. Lingappa, Agent, B.Kushalchand & Co., Dodpet, Bangalore City.		1. The Amildar, Bangalore Taluk.
		2. The Chief Secretary, the Govt. of Mysore, Bangalore.

Under Order VII, R. 1 of the C. P. Code the plaintiff, abovenamed, states as follows:-

1. That the address of the plaintiff, for service of notices etc. is as stated above.

2. The plaintiffs are a firm of Commission Agents carrying on business under the style and name of "Bhutaji Kushalchand & Co".

3 The plaintiffs are informed that another firm known as Kushalchand Khemaji who were trading in Chickpet, Bangalore City owed the Income-Tax Department of the Government of Mysore a sum of Rs.236-11-6 being the amount of the tax they were assessed for the year 1922-23.

4. In the usual course the Income-Tax authorities, sent the assessment warrant for collection to the Deputy Commissioner, Bangalore District who referred the matter to the 1st defendant herein.

5. That the 1st defendant got the goods described in the schedule hereunder belonging to the plaintiffs and lying in their shop premises No.119 Avenue Road, Bangalore City attached by looking and sealing the outer-door of the shop on 8-8-25 in spite of protests that their goods were not liable to attachment to realize the tax due by Kushalchand Khemaji with whom the plaintiffs had no concern.

5. That the shop continued to remain under lock and seal till the next day.

7. The scheduled goods were handed over to the plaintiffs' agent on his executing a security-bond in favour of the 1st defendant undertaking to produce the goods whenever called upon to do so.

8. That the 2nd defendant is made a party to the suit as the 1st defendant effected the wrongful attachment in his capacity as their official representative.

9. That in spite of registered lawyer's notices the defendants have failedto raise the attachment and the ~~2nd~~ 1st defendant is on the other hand pressing the plaintiffs' agent to hand over the goods to be sold. Hence the suit.

10. That the cause of action accrued to the plaintiffs on or about 8-8-1925 being the time when the scheduled goods were wrongfully attached and the shop closed in the City of Bangalore within the jurisdiction of this court.

11 That for purposes of court fee and jurisdiction the plaint is valued at Rs. 202 (being the value fixed by the defendant at the time of attachment) and is stamped accordingly.

PRAYER FOR JUDGMENT.

(a) The plaintiffs pray that the court may be pleased to grant a decree delcaring that the scheduled goods are the exclusive property of the plaintiffs and not liable to attachment.

(b) restraining the defendants by a permanent injunction from selling the attached goods.

(c) directing the defendants to pay the costs of the suit and for such other reliefs as may be deemed necessary in the circumstances of the case.

Copy Par

Adv. for Pltfs.

S C H E D U L E.

1. One Big Almirah with drawers.
2. One Small Almirah of glass.
3. Three Almirahs.
4. Table with drawers.
5. One Teak wood box.
6. Six pictures.
7. One Clock.
8. One Plank.
9. One Bench
10. Two ink Bottles.
11. One Iron measuring Bar.

I, S. Lingappa, the agent of the plaintiffs firm. above-named, do hereby declare that what is stated above is true to the best of myknowledge,

Bangalore,

28th May 1928.

Civil

Form No. 105.

4+/1931

6090

Bangalore

18.6.1928

192

From

The District Judge
Bangalore Division, Bangalore

To

The Chief Secretary to the
Government of Mysore, Bangalore

Sir.

I have the honor to forward herewith Pro: Nodice

Summons, in duplicate in O.S. 2/3 of 27 2d No.

of 192 . in the file of this Court, and to request, that you will be so good as to ~~cause~~ restain the duplicate to be ~~served~~ on the ~~individual therein named~~, and the orginal returned to this Court with due endorsement of service thereon, on or before the date of hearing. (Hg: 2-7-1928)

~~A sum of Rs.~~ ~~is herewith sent, being~~

~~witness batta.~~

I have the honor to be.

Sir,

Your most obedient servant.

19/6/28

District Judge

WD 0543—GPB—8,900—17-7-26

In the court of the District Judge, Bangalore Division.

O.S. 23 of 27-28. 6

Plaintiff.
S.Lingappa.
Agent of B.Kusalchand & Co.,

Defendants.
1) The Amildar Bangalore Taluk
2) The chief Secretary to Government.

To,

1) The Amildar, Bangalore Taluk Bangalore.

2) The Chief Secretary to Govt of Mysore Bangalore.

Whereas the plaintiff having applied to this court for the grant of temporary injunction restraining the 1st defendant from selling the properties of the plaintiff which have been attached for the recovery of Income-tax due to government till the disposal of the said suit. You are hereby prohibited from selling the said properties pending further orders from this court. Hg 2-7-28

Given under my hand and the seal of the court this 18th day of June 1928.

District Judge.

A. P. F. VI. G1]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

Section

File No.

Serial No.

No. 707911

General and Revenue Secretariat

( )

the *192*

To The Revenue Commissioner in mysore, Bangalore

Date of issue 21/6/28

Signed by M' RS

Sir,

I am directed to ~~forward the petition~~ request you to forward ~~the~~ a Copy of the plaint in O.S. 23 of 27-28 in the District Court Bangalore, ~~and by the District Judge~~ which is a suit instituted by Mr. S. Lingappa as agent of B. Kushalchand and Co against the Amildar, Bangalore Taluk, and the Chief Secretary to Govt for a declaration that certain properties attached by the Amildar to recover income tax for the year

List of enclosures.....

Copied by [illegible] dt 16

Examined by .....

over

1922-23 ~~Lien~~ dues from one Lun Khushalchand Khemaji, were not attachable as they exclusively belong to the plaintiff. Hence for an injunction restraining the defendants from selling the attached properties. Rule issued returnable on 4th August for the collector and send to the Court practicable before all the information regarding the facts of the case ~~from~~ to enable the Government to file their defence.

The suit is posted to 2nd July 1923 when the Public Prosecutor Bangalore has been directed to appear on behalf of Government.

Shaw Ct.

No legal encumbrance
Avi Sevalaya to
Govt. Counsel

Pmr

18/6/
in
15/7/23

A, P. F. VI. Gl]

SUBJECT.....

.....

.....

Section

File No.

Serial No.

Diary No. of letter replied to.....

No. 17080 (1)

General and Revenue Secretariat

( )

the 192

To The Public Prosecutor, Bangalore.

Date of issue 21/6/28

Signed by M. NS

Sir,

Mr. S. Lingappa, agent, B. Kushalchand & Co Doddpet, Bangalore city, has filed a suit (O.S. 23 of 27-28) in the District Court, Bangalore against the Amildar, Bangalore Taluk as 1st defendant and the Chief Secretary to Govt as the 2nd defendant for a declaration that certain properties attached by the 1st defendant as the official

List of enclosures.....

Copied by

Examined by .....

over

WD0325—GPB—30,000—26-5-27

Representative of the Record
to recover income tax for the
year 1922-23 from Messrs. Mulchand
Chand Khemaji, are not attachable
as they exclusively belong to the
plaintiffs and for an injunction
restraining the defendants from
selling the attached [illegible].
The case is fixed to 2nd July 1925.
I am directed to request you to
appear on behalf of Government
and take time for defence.
A copy of the plaint is herewith
sent for your information. ~~You~~
~~are requested to forward a draft~~
~~written statement in duplicate~~
~~by the~~ Yours etc

~~To~~ Legal Remembrancer
& Secretary to
Govt. Darbhanga

Dft
18/6
M/s Hart

A, P. F. VI. G1]

SUBJECT.....

.....

.....

Section Law

File No. 64-27

Serial No.

No. P75-08

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the *192*

To The Public Prosecutor
Bangalore

Date of issue 27.6.28

Signed by...

Sir,

In Continuation of this Office No: P7380/Law, instructing you to appear on behalf of Government in O.S. 23 of 27-28 in the District Court, Bangalore, I am directed to inform you that an ad interim prohibitory notice in the case has been served on the Chief Secretary restraining the 1st defendant Amildar from selling the properties of the plaintiff which have

List of enclosures.....

Copied by .....

Examined by .....

over

WD0325—GPB—30,000—26-5-27

been attached for recovery of
Demelar, ~~the~~ the pending
further orders from the Court.
The plaintiffs application for temporary
injunction is ~~to~~ stated to 2/7/1928

Thanking you

Yours faithfully
for Segal Gupta
Law Agents.

11 87 p 3/28

No. C.6008/27-28.

Accs file 21

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE,

Dated Bangalore,.....4th.....July..... .....*192* 8

5

FROM

P. G. D'SOUZA, ESQ., B.A., B.L.,
REVENUE COMMISSIONER IN MYSORE.

To

The ~~Chief~~ Secretary to the Government
of His Highness the Maharaja of Mysore,
Law Department, *Bangalore.*

O.S.No.23/27-28 - suit instituted by Mr. S. Lingappa on behalf of B. Kushalchand & Co., report on

SIR,

Referring to your letter No.P.7379/1 Law dated 21st June 1928 forwarding for report copy of the plaint in O.S. No.23/27-28 in the District Court, Bangalore in a suit instituted by one Mr. S. Lingappa as agent of Kushalchand & Co., against the Amildar, Bangalor Taluk and the Chief Secretary to Government for a declaration that certain properties attached by the Amildar are not attachable etc., I have the honour to forward herewith a copy of this office Appeal Order No.App.71/27-28 dated 20th April 1928 which contains a detailed account of the facts of the case.. Kind attention is also invited to letter No.I.T.C.53/25-26 dated 12th October 1925 (which is enclosed in the records) addressed by the Deputy Commissioner, Bangalore, to the Secretary to Government, Revenue Department, through the Income-tax Commissioner in Mysore, Bangalore.

2. The records received ~~to~~ this office with Bangalore Deputy Commissioner's letter No.16/27-28 dated 30th June 1928 are enclosed for kind reference.

I have the honour to be,

S i r,

Your most obedient servant,

M. Hemaraj Urs

Assistant Commissioner,
For Revenue Commissioner,
Absent from the station.

Order of the Revenue Commissioner in Mysore,
Dated Bangalore, 20th April 1928

12

Revenue Appeal No.71 of 27-28.

Appellant:-- Bhutaji Kushalchand & Co., Dodpet, Bangalore City.

Subject.

Appeal against the order of the Deputy Commissioner, Bangalore District, in the matter of the attachment of the goods in the premises of the appellant firm in satisfaction of certain incometax arrears due by the firm of Kushalchand Khimaji, Chickpet, to Governme

Facts of the case.

The firm of Kushalchand Khimaji owed to Government certain arrears of incometax. The Deputy Commissioner of Incometax issued a distraint warrant. As a result, the local officers attached certain property in the premises of the firm of Bhutaji Kushalchand, Dodpet, Bangalore City. It is gathered from the file that the reasons for doing so were among other reasons, that Kushalchand Kimaji closed business on account of losses and Khimaji died subsequently, that Kushalchand the existing partner changed the name of the business to Bhutaji Kushalchand & Co., obtensibly a firm but really not so, Bhutaji being the name of Kushalchand's father, that Kushalchand who had been doing business in Chickpet was being present in the premises of the firm at Dodpet Avenue Road, that there was nothing - letter head, board or books - to indicate that the premises and furniture were of Bhutaji Kushalchand and Co., that the properties seen in the shop premises at Dodpet Avenue Road were identified as these found in the firm at Chickpet and that the same Kushalchand had been always promising to pay the arrears in question but had kept off paying. Soon after this the appellant complained that the goods attached belonged to them and not to the assessees Kushalchand Khimaji & Co., and that they would take suitable steps in the matter of the unlawful seizure before proper authorities and prayed that, for the time being the goods may be released on the surety of their agent one Mr. Lingappa. Accordingly a surety bond was taken from Lingappa and the goods attached handed over to his charge for production whenever called upon. Later on a warrant would appear to have issued against Khimaji and the Amildar has recorded that he learnt from the I.T. Inspector that Khimaji was dead and that his brother was doing business and that Bhutaji was the father and that as he was also dead! The Amildar remarked that the warrant could not therefore be executed and that surety Mr. Lingappa should be asked

13

A. P. F. VI. Gl]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

Section

File No.

Serial No.

No. 242 Genl

General and Revenue Secretariat

( )

the *192*

To The Public Prosecutor
Bangalore

Date of issue 11/7/28

Signed by .....

Sir,

In continuation of this office Nos: P 7380 dated 21st June 1928 and P 7508 dated 27th June 1928 regarding the original Suit No. 23 of 27-28 in the District Court, Bangalore (B. Kushalchand and Co by Mr. S. Linigappa v The amtoar, Bangalore Taluk and the Chief Secretary), I am directed to send herewith the file of papers relating to ~~Connected with~~ the case.

List of enclosures.....

Copied by .....

Examined by .....

over

WD 0325—GPB—30,000—26-5-27

~~to this office by the Revenue~~
and to request
~~Commissioners~~. You ~~are required~~
to prepare a draft written
statement and send the
same to this office at an early
date.

I have etc

for Legal Remembrancer
and Secretary to
Govt: Law Dept
Dep
9/7/28

From No. 81/28-9
enclosure 1 file.

The Public Prosecutor,
Bangalore

579
pg 28

Bangalore
30.7.1928
3.8.1928

14

To

The Legal Remembrancer,
and Secretary to Government,
Law Department.

Sir,

Re O.S. 23/27-28 on the file of the District Judge.

I beg to submit herewith the draft written statement in the above case for your approval and the signature of the Chief Secretary. The connected file is sent herewith for your reference.

I beg to remain
Sir,
your most obedient Servant,

B. V. Dalal
Public Prosecutor,
Bangalore.

15

In the Court of the District Judge,
Bangalore.

OS. 23 & 27-28.

Plaintiff	Defendants
Lingappa Agent, B. Kushalchand & Co. Doddpet, Bangalore city.	1. Amildar, Bangalore Taluk 2. Chief Secretary to Government

Under order VIII rule 1 C.P.C.

The written statement filed on behalf of the defendants.

1. The suit is not maintainable in law under Section 67 of Income Tax Regulation

2. These defendants are not aware of the allegation Contained in para 2 of the plaint. These defendants understand that Kushal Chand has merely changed the name of the old firm Khusalchand Khemaji but that in reality it is the same old firm Continuing in the name of B. Kushalchand & Co.

3. Kushal Chand was a partner of Kushalchand Khemaji before starting the alleged new firm in the name

of B. Kushal chand & co and as such he is liable in law to pay the assessment for the year 1922 – 1923.

3) 4. The Defendants admit that the goods were attached bona-fide in accordance with law and the defendants are not liable in law to account in any way to the plaintiff.

4) 5 plaintiffs are not entitled to any of the reliefs claimed in the plaint.

The suit is not maintainable in law either against the 1st Defendant or the Defendant as no notice was served upon the chief Secretary in accordance with law.

5) 7 The Defendants do not admit any allegations in the plaint which are inconsistent with the written statement

6) 8. The Defendants pray that the suit may be dismissed with costs.

we the abovenamed defendants do declare what is stated above is true to the best of our knowledge information and belief.

16

A, P. F. VI. G1]

SUBJECT.....

.....

.....

Section

File No.

Serial No

Diary No. of letter replied to.....

No. 1004 Ests & Revenue

General and Revenue Secretariat

( )

the *192*

To The Public Prosecutor
Bangalore.

Date of issue..... 11/8/28

Sir,

Signed by..... M' NS

With reference to your letter No: 81/28-29 dated 30/7/28 3-8-28 forwarding a draft Written statement in O.S. 23 of 27-28 in the District Court, Bangalore, I have the honour to state that since Section 67 of the Income-tax Act has no application to the facts of this case and no notice under sec 80 Civil Proceedure Code has been served on received by the Chief Secretary,

List of enclosures.....

Copied by .....

Examined by .....

over

Paras 1 and 6 of the draft
statement sent by you have
been deleted. ~~and the draft~~
Revised
~~Revised~~ The written statement
~~a affirmed~~ signed by
~~is herewith put~~
~~kept with the Translation of the~~
is herein enclosed
Chief Secretary for being filed
in Const - The file of papers relating to the
Case are also returned herewith
I have etc

Dy Legal R+ Secy to
Govt Lawdell

Dy
P/Secy

In the Court of the District Judge,Bangalore.

O.S. 23 of 1927-28

Plaintiff	Defendants
Lingappa,Agent, B.Kushalchand & Co., Dodpet,Bangalore City.	1. Amildar, Bangalore Taluk. 2. Chief Secretary to Government.

Under order VIII rule 1 C.P.C.

The written statement filed on behalf of the defendants

1. These defendants are not aware of the allegation contained in para 2 of the plaint These defendants understand that Kushalchand has merely changed the name of the old firm Kushalchand Khemaji but that in reality it is the same old firm continuing in the name of B.Kushalchand & Co

2. Kushalchand was a partner of Kushalchand Khemaji before starting the alleged new firm in the name of B. Kushalchand & Co., and as such he is liable in law to pay the assessment for the year 1922-23.

3. The Defendants admit that the goods were attached bonafide in accordance with law and the defendants are not liable in law to account in any way to the plaintiff

4. Plaintiffs are not entitled to any of the reliefs claimed in the plaint.

5. The Defendants do not admit any allegations in the plair which are inconsistent with the written statement.

6. The Defendants pray that the suit may be dismissed with costs.

Chief Secretary to Government.

P.V.O.

We the abovenamed defendants do declare, what is stated above is true to the best of our knowledge information and belief.

Chief Secretary to Government.